



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

**ARLENE BARRERA**  
AUDITOR-CONTROLLER

**OSCAR VALDEZ**  
CHIEF DEPUTY AUDITOR-CONTROLLER

ASSISTANT AUDITOR-CONTROLLERS

**PETER HUGHES**  
**KAREN LOQUET**  
**CONNIE YEE**

September 28, 2020

TO: Supervisor Kathryn Barger, Chair  
Supervisor Hilda L. Solis  
Supervisor Mark Ridley-Thomas  
Supervisor Sheila Kuehl  
Supervisor Janice Hahn

FROM: Arlene Barrera   
Auditor-Controller

Fesia A. Davenport   
Acting Chief Executive Officer

SUBJECT: **JUNE 30, 2020 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2020 fund balance available for the various funds. The General Fund's actual fund balance available will be \$2,196,874,000 after approval of the Fiscal Year (FY) 2019-20 Final Budget and Department of Health Services' budget adjustments, both of which are on the September 29, 2020 Board agenda.

Attached is the Auditor-Controller's report that lists the FY 2019-20 budget variances by department (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of the budget variances by operating and non-operating department/budget units (Attachment II) and explanations of the variances (Attachment III).

Also included are the overtime summary reports (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special Districts, Special Revenue Funds, and Internal Service Fund.

The FY 2020-21 Adopted Budget contained a General Fund estimated fund balance available of \$1,581,837,000, primarily comprised of Board-approved initiatives for capital and refurbishment projects, major repairs and maintenance of County facilities and

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assets, and high-priority one-time departmental projects. The FY 2020-21 Supplemental Budget Resolution, also on the September 29, 2020 agenda, will recommend that \$615,037,000 of additional fund balance be temporarily placed in the appropriations for contingencies account.

The CEO's recommendations on the use of additional fund balance includes adjustments for existing carryover funds in the net amount of \$141,006,000, primarily for community programs, children and social services programs, homeless and housing initiatives, public safety initiatives, building improvements and maintenance, various systems upgrades and improvements, and enhanced unincorporated area services. The remaining fund balance of \$474,031,000 is available to finance other high-priority one-time needs as included in the CEO's recommendations. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies, hiring delays and the hard-hiring freeze, savings from the freeze on services, supplies, and equipment, savings from social services programs, and unspent funds on other programs that will be carried over to FY 2020-21. In addition, there was an over realization of revenue from property taxes and other revenue sources.

Budget matters are scheduled on the September 29, 2020 Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Matthew McGloin, Senior Assistant Chief Executive Officer, at (213) 974-1694 or Connie Yee, Assistant Auditor-Controller, at (213) 974-0681.

FAD:AB:JMN  
MM:AS:TO  
OV:CY:EB

#### Attachments

c: Celia Zavala, Executive Officer, Board of Supervisors  
Mary C. Wickham, County Counsel  
Keith Knox, Treasurer and Tax Collector  
Christina Ghaly, M.D., Director, Department of Health Services

**2019-20 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 8-24-2020 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2019-20 Net County Cost	Prior Year Accrual Net County Cost	Total 2019-20 Net County Cost	2019-20 Net County Cost Variance
<b>Operating Budgets</b>						
Affordable Housing	80,832,000	79,969,000	71,182,658.66	0.00	71,182,658.66	8,786,341.34
Ag Commissioner/ Weights & Measures	16,823,000	16,895,000	13,491,402.59	313,254.96	13,178,147.63	3,716,852.37
Alliance for Health Integration	0	0	0.00	0.00	0.00	0.00
Alternate Public Defender	78,297,000	78,315,000	71,030,537.27	51,564.76	70,978,972.51	7,336,027.49
Animal Care & Control	40,601,000	42,256,000	41,860,912.45	190,978.65	41,669,933.80	586,066.20
Arts and Culture:						
- Arts Programs	12,863,000	12,928,000	11,645,272.82	49,370.26	11,595,902.56	1,332,097.44
- Civic Art	1,430,000	1,430,000	940,139.95	0.00	940,139.95	489,860.05
Arts and Culture Total	14,293,000	14,358,000	12,585,412.77	49,370.26	12,536,042.51	1,821,957.49
Assessor	177,545,000	177,754,000	153,922,291.03	158,060.35	153,764,230.68	23,989,769.32
Auditor-Controller	26,866,000	27,821,000	24,298,305.89	135,736.93	24,162,568.96	3,658,431.04
Auditor-Controller - Transportation	0	0	(317.85)	50.00	(367.85)	367.85
Auditor-Controller Integrated Applications - eCAPS System	17,115,000	17,115,000	12,983,630.22	103.98	12,983,526.24	4,131,473.76
Beaches and Harbors	(112,000)	(101,000)	(13,459,968.17)	790,288.29	(14,250,256.46)	14,149,256.46
Board of Supervisors	222,313,000	203,485,000	99,082,585.57	308,740.39	98,773,845.18	104,711,154.82
Chief Executive Officer	75,257,000	75,448,000	63,217,629.15	880,342.07	62,337,287.08	13,110,712.92
Child Support Services	9,641,000	9,641,000	2,395,483.03	2,898,768.08	(503,285.05)	10,144,285.05
Children & Family Services - Administration	450,494,000	448,774,000	457,710,823.01	10,377,734.82	447,333,088.19	1,440,911.81
Children & Family Services - Assistance:						
- Adoption Assistance Program	10,158,000	10,610,000	10,584,280.13	0.00	10,584,280.13	25,719.87
- Foster Care	53,783,000	55,679,000	36,328,878.15	4,320.00	36,324,558.15	19,354,441.85
- KinGAP	16,992,000	16,992,000	15,437,660.19	0.00	15,437,660.19	1,554,339.81
- PSSF/ Family Preservation	23,966,000	23,966,000	23,801,808.48	6,777,624.33	17,024,184.15	6,941,815.85
Children & Family Services - Assistance Total	104,899,000	107,247,000	86,152,626.95	6,781,944.33	79,370,682.62	27,876,317.38
Community-Based Contracts	6,911,000	6,911,000	2,146,103.16	17,222.34	2,128,880.82	4,782,119.18
Consumer and Business Affairs	16,147,000	15,439,000	13,244,545.13	(2,480.90)	13,247,026.03	2,191,973.97
County Counsel	15,255,000	16,654,000	14,214,755.53	92,557.11	14,122,198.42	2,531,801.58
District Attorney	271,880,000	275,971,000	251,743,368.62	(1,750,201.11)	253,493,569.73	22,477,430.27
Diversion and Re-Entry	25,118,000	25,118,000	23,687,767.01	0.00	23,687,767.01	1,430,232.99
Economic Development	17,911,000	10,176,000	9,478,977.33	426.25	9,478,551.08	697,448.92
Fire Department - Lifeguards	36,955,000	37,012,000	37,012,000.00	0.00	37,012,000.00	0.00
Ford Theatres	2,637,000	4,620,000	4,376,698.13	107.61	4,376,590.52	243,409.48
Grand Jury	1,894,000	1,894,000	1,406,154.89	0.00	1,406,154.89	487,845.11
Grand Park	5,579,000	5,579,000	5,481,209.56	0.00	5,481,209.56	97,790.44

**2019-20 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 8-24-2020 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2019-20 Net County Cost	Prior Year Accrual Net County Cost	Total 2019-20 Net County Cost	2019-20 Net County Cost Variance
Health Services - General Fund:						
- Administration	65,443,000	(48,510,000)	(159,664,312.59)	76,772,955.52	(236,437,268.11)	187,927,268.11
- Ambulatory Care Network	(125,360,000)	(140,555,000)	(366,632,125.29)	127,040,743.12	(493,672,868.41)	353,117,868.41
- Capital Projects	78,350,000	102,166,000	65,892,285.83	105,294.16	65,786,991.67	36,379,008.33
- Contribution to Hospitals Enterprise Funds	696,327,000	832,235,000	832,235,000.00	0.00	832,235,000.00	0.00
- Integrated Correctional Health Services	349,107,000	354,759,000	339,974,509.00	546,633.25	339,427,875.75	15,331,124.25
- Juvenile Court Health Services	9,167,000	6,493,000	1,966,627.47	171,538.62	1,795,088.85	4,697,911.15
- Managed Care Rate Supplement	0	0	(4,965,230.00)	0.00	(4,965,230.00)	4,965,230.00
- Managed Care Services	48,335,000	32,845,000	25,880,624.93	1,061,976.51	24,818,648.42	8,026,351.58
- Online Real-Time Ctrl Hlth Info DB (ORCHID)	0	0	0.00	4,820,132.50	(4,820,132.50)	4,820,132.50
- Realignment	(101,020,000)	(101,020,000)	(97,007,266.56)	0.00	(97,007,266.56)	(4,012,733.44)
Health Services - General Fund Total	1,020,349,000	1,038,413,000	637,680,112.79	210,519,273.68	427,160,839.11	611,252,160.89
Homeless and Housing Program	58,087,000	57,314,000	25,359,969.71	92,188.70	25,267,781.01	32,046,218.99
Human Resources	21,086,000	21,086,000	20,983,058.22	451,962.21	20,531,096.01	554,903.99
Internal Services	45,650,000	45,663,000	19,736,675.96	3,719,103.99	16,017,571.97	29,645,428.03
LA Plaza de Cultura y Artes	1,714,000	1,714,000	1,714,000.00	0.00	1,714,000.00	0.00
LA Regional Interoperable Communications System	5,992,000	5,992,000	5,991,418.00	0.00	5,991,418.00	582.00
Medical Examiner - Coroner	45,218,000	45,386,000	42,696,827.54	234,154.85	42,462,672.69	2,923,327.31
Mental Health	57,934,000	57,971,000	216,168,338.14	185,460,666.99	30,707,671.15	27,263,328.85
Military & Veterans Affairs	5,561,000	5,585,000	5,124,868.90	2,489.38	5,122,379.52	462,620.48
Museum of Art	34,860,000	34,860,000	33,224,445.13	0.00	33,224,445.13	1,635,554.87
Museum of Natural History	22,667,000	23,191,000	23,004,749.13	0.00	23,004,749.13	186,250.87
Music Center	29,305,000	29,305,000	28,634,205.48	619.54	28,633,585.94	671,414.06
Parks & Recreation	182,639,000	181,402,000	173,627,564.22	961,846.28	172,665,717.94	8,736,282.06
Probation:						
- Care of Juvenile Court Wards	3,391,000	3,391,000	2,717,872.51	16,807.73	2,701,064.78	689,935.22
- Field Services	137,169,000	135,037,000	121,294,549.73	(222,870.86)	121,517,420.59	13,519,579.41
- Juvenile Institutions Services	307,712,000	322,822,000	321,821,663.53	5,961,861.64	315,859,801.89	6,962,198.11
- Special Services	47,586,000	51,317,000	60,921,955.84	9,340,853.88	51,581,101.96	(264,101.96)
- Support Services	139,829,000	140,938,000	155,550,215.12	296,707.77	155,253,507.35	(14,315,507.35)
Probation Department Total	635,687,000	653,505,000	662,306,256.73	15,393,360.16	646,912,896.57	6,592,103.43
Provisional Financing Uses	676,807,000	542,323,000	0.00	0.00	0.00	542,323,000.00
Public Defender	249,261,000	249,309,000	229,468,773.51	201,604.56	229,267,168.95	20,041,831.05
Public Health	216,229,000	222,692,000	229,677,763.79	7,190,245.90	222,487,517.89	204,482.11
Public Social Services - Administration	175,678,000	183,164,000	102,086,151.35	5,891,408.91	96,194,742.44	86,969,257.56

**2019-20 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 8-24-2020 FINAL**

<b>Org Name</b>	<b>Final Adopted Budgeted Net County Cost</b>	<b>Adjusted Budgeted Net County Cost</b>	<b>Current 2019-20 Net County Cost</b>	<b>Prior Year Accrual Net County Cost</b>	<b>Total 2019-20 Net County Cost</b>	<b>2019-20 Net County Cost Variance</b>
Public Social Services - Assistance:						
- Cal Work Opportunities-Responsibility to Kids	1,456,000	1,658,000	507,277.86	595.00	506,682.86	1,151,317.14
- Cash Assistance Program for Immigrants	0	0	(51,044.28)	0.00	(51,044.28)	51,044.28
- Community Services Block Grant	0	0	60,691.44	60,691.44	0.00	0.00
- General Relief Anti-Homelessness	14,810,000	16,160,000	8,128,781.33	0.00	8,128,781.33	8,031,218.67
- In-Home Supportive Services	119,293,000	119,293,000	119,555,522.80	3,779,323.30	115,776,199.50	3,516,800.50
- Indigent Aid	229,120,000	227,770,000	226,020,284.13	0.00	226,020,284.13	1,749,715.87
- Refugee Cash Assistance	0	0	4,738.90	0.00	4,738.90	(4,738.90)
- Refugee Employment Program	0	0	0.00	0.00	0.00	0.00
- Work Incentive Nutritional Supplement (WINS)	0	0	0.00	0.00	0.00	0.00
Public Social Services Assistance Total	364,679,000	364,881,000	354,226,252.18	3,840,609.74	350,385,642.44	14,495,357.56
Public Works	48,785,000	52,152,000	40,039,944.74	478,779.67	39,561,165.07	12,590,834.93
Regional Planning	28,050,000	28,316,000	26,813,539.76	(228,860.61)	27,042,400.37	1,273,599.63
Registrar-Recorder/County Clerk	233,378,000	243,315,000	224,033,579.25	12,228,307.73	211,805,271.52	31,509,728.48
Sheriff's Department:						
- Administration	142,054,000	145,205,000	120,625,361.50	91,936.88	120,533,424.62	24,671,575.38
- Clearing Account	0	0	58,758.14	49,167.00	9,591.14	(9,591.14)
- County Services	25,510,000	38,365,000	44,778,120.68	19,163.87	44,758,956.81	(6,393,956.81)
- Court Services	165,743,000	178,735,000	179,390,467.75	13,765.99	179,376,701.76	(641,701.76)
- Custody	444,919,000	486,781,000	528,162,843.24	(641,639.13)	528,804,482.37	(42,023,482.37)
- Detective Services	105,854,000	112,654,000	130,502,913.50	28,772.43	130,474,141.07	(17,820,141.07)
- General Support Services	420,872,000	475,620,000	535,453,800.74	2,699,065.97	532,754,734.77	(57,134,734.77)
- Medical Services Bureau Budget	0	0	(1,015.04)	1,842.33	(2,857.37)	2,857.37
- Patrol Clearing	0	0	4,121,615.50	420,708.37	3,700,907.13	(3,700,907.13)
- Patrol - Contract Cities	0	0	(3,882,848.66)	41,342.92	(3,924,191.58)	3,924,191.58
- Patrol - Specialized and Unallocated	286,241,000	291,344,000	324,514,664.64	(474,434.86)	324,989,099.50	(33,645,099.50)
- Patrol - Unincorporated Areas	16,981,000	28,769,000	(206,702.67)	(499,972.84)	293,270.17	28,475,729.83
Sheriff's Department Total	1,608,174,000	1,757,473,000	1,863,517,979.32	1,749,718.93	1,861,768,260.39	(104,295,260.39)
Treasurer & Tax Collector	28,519,000	28,519,000	25,023,759.64	1,639,097.61	23,384,662.03	5,134,337.97
Trial Court Operations:						
- MOE Contribution	194,304,000	194,304,000	212,520,157.30	0.00	212,520,157.30	(18,216,157.30)
- Unallocated - Others	59,547,000	62,547,000	62,194,386.30	3,052.00	62,191,334.30	355,665.70
- Superior Court	60,231,000	57,231,000	51,374,407.35	24,485.37	51,349,921.98	5,881,078.02
Trial Court Operations Total	314,082,000	314,082,000	326,088,950.95	27,537.37	326,061,413.58	(11,979,413.58)
Workforce Development, Aging and Community Services (WDACS) - Administration	33,388,000	26,035,000	17,121,114.98	120,541.67	17,000,573.31	9,034,426.69

**2019-20 NET COUNTY COST VARIANCE REPORT**  
**ACCOUNTING PERIOD 13 8-24-2020 FINAL**

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2019-20 Net County Cost	Prior Year Accrual Net County Cost	Total 2019-20 Net County Cost	2019-20 Net County Cost Variance
WDACS - Assistance:						
- Aging and Adult Programs	2,723,000	2,723,000	2,239,275.97	42,951.77	2,196,324.20	526,675.80
- Workforce Innovation and Opportunity Act	17,020,000	17,020,000	12,404,779.92	3,266,272.42	9,138,507.50	7,881,492.50
WDACS - Assistance Total	19,743,000	19,743,000	14,644,055.89	3,309,224.19	11,334,831.70	8,408,168.30
<b>Operating Budgets Subtotal</b>	7,878,673,000	7,931,742,000	6,808,239,947.24	474,578,450.62	6,333,661,496.62	1,598,080,503.38
<b>NonOperating Budgets</b>						
Capital Projects (All except for Health Services)	743,519,000	812,942,000	95,861,404.41	(935,001.65)	96,796,406.06	716,145,593.94
Emergency Preparedness & Response	0	0	0.00	17,601.07	(17,601.07)	17,601.07
Employee Benefits	0	0	5,339,679.83	(23,855.01)	5,363,534.84	(5,363,534.84)
Extraordinary Maintenance	200,933,000	123,817,000	15,619,041.98	271,870.20	15,347,171.78	108,469,828.22
Federal & State Disaster Aid	14,129,000	6,582,000	(41,754,349.38)	0.00	(41,754,349.38)	48,336,349.38
Insurance	0	0	378,646.66	6,448.05	372,198.61	(372,198.61)
Internal Services/Customer Direct S&S	0	0	0.00	0.00	0.00	0.00
Judgments & Damages	19,360,000	19,360,000	46,065,425.03	111,846.04	45,953,578.99	(26,593,578.99)
Los Angeles County Capital Asset Leasing	0	0	(104,110.35)	0.00	(104,110.35)	104,110.35
Nondepartmental Revenue	(386,126,000)	(399,684,000)	(430,903,467.90)	19,833,518.94	(450,736,986.84)	51,052,986.84
Nondepartmental Special Accounts	80,979,000	50,784,000	(68,111,772.47)	2,677,891.71	(70,789,664.18)	121,573,664.18
LA County Library - General Fund Contribution	51,286,000	44,549,000	44,549,000.00	0.00	44,549,000.00	0.00
Project and Facility Development	114,295,000	118,551,000	35,702,597.79	1,143,843.15	34,558,754.64	83,992,245.36
Rent Expense	55,351,000	57,851,000	44,322,849.16	1,399.74	44,321,449.42	13,529,550.58
Telephone Utilities	0	0	(474,335.30)	256,757.07	(731,092.37)	731,092.37
Utilities	3,143,000	3,143,000	3,104,968.54	566,004.17	2,538,964.37	604,035.63
Utility User Tax - Measure U	(50,404,000)	(50,404,000)	(43,653,203.92)	(62,933.61)	(43,590,270.31)	(6,813,729.69)
VLF-Realignment:						
- Health Services	(281,824,000)	(281,824,000)	(279,536,059.58)	(535,375,320.75)	255,839,261.17	(537,663,261.17)
- Mental Health	(29,283,000)	(29,283,000)	(2,019,671.15)	0.00	(2,019,671.15)	(27,263,328.85)
- Public Health	(49,528,000)	(49,125,000)	(49,124,963.05)	0.00	(49,124,963.05)	(36.95)
- Social Services	(55,292,000)	(55,292,000)	(71,199,798.10)	22,333,150.78	(93,532,948.88)	38,240,948.88
VLF-Realignment Total	(415,927,000)	(415,524,000)	(401,880,491.88)	(513,042,169.97)	111,161,678.09	(526,685,678.09)
<b>NonOperating Budgets Subtotal</b>	430,538,000	371,967,000	(695,938,117.80)	(489,176,780.10)	(206,761,337.70)	578,728,337.70
<b>Operating/NonOperating Budgets Subtotal</b>	8,309,211,000	8,303,709,000	6,112,301,829.44	(14,598,329.48)	6,126,900,158.92	2,176,808,841.08
Financing Elements/Property Taxes	(6,048,973,000)	(6,117,004,000)	(6,180,720,630.21)	0.00	(6,180,720,630.21)	63,716,630.21
	2,260,238,000	2,186,705,000	(68,418,800.77)	(14,598,329.48)	(53,820,471.29)	2,240,525,471.29

**2019-20 NET COUNTY COST VARIANCE REPORT****ACCOUNTING PERIOD 13 8-24-2020 FINAL**

<b>Org Name</b>	<b>Final Adopted Budgeted Net County Cost</b>	<b>Adjusted Budgeted Net County Cost</b>	<b>Current 2019-20 Net County Cost</b>	<b>Prior Year Accrual Net County Cost</b>	<b>Total 2019-20 Net County Cost</b>	<b>2019-20 Net County Cost Variance</b>
						46,666.66
Change in Nonspendable for Long-Term Loans Receivables SATIVA						
Change in Nonspendable for Deposit with Others						2,775,003.40
Change in Nonspendable for Long-Term Receivables Sheriff-SCAAP (303G)						3,000,000.00
Change in Nonspendable for Long-Term Receivables DMH						6,500,000.00
Change in Nonspendable for Long-Term Receivables Cost-Based Reimbursement Clinics (CBRC)						(662,691.10)
Change in Nonspendable for Long-Term Receivables SB90						(2,160,993.00)
Transfer to Hospital Funds (MOE)						(53,560,125.49)
Net Change in Other Fund Balance (3301)						411,112.73
<b>AVAILABLE FUND BALANCE - GENERAL FUND</b>						<b><u>2,196,874,444.49</u></b>

**EXPLANATIONS****BUDGETED NET COUNTY COST:** Represents Original Adopted Budget and all budget adjustments to date.**2019-20 NET COUNTY COST:** Represents net current revenue and expenditures.**PRIOR YEAR ACCRUAL NET COUNTY COST:** Represents net prior year revenue and expenditures.

**NET COUNTY COST VARIANCE:** Positive amounts represent budgetary savings and sources of fund balance.  
Negative amounts represent budgetary shortfalls and uses of fund balance.

	FY 2017-18			FY 2018-19			FY 2019-20		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
<b><u>Operating Budgets</u></b>									
Affordable Housing	\$ 40,714,000	\$ 40,538,637	\$ 175,363	\$ 55,260,000	\$ 54,542,245	\$ 717,755	\$ 79,969,000	\$ 71,182,659	\$ 8,786,341
Ag Commissioner/ Weights & Measures	15,183,000	11,945,167	3,237,833	15,417,000	10,893,569	4,523,431	16,895,000	13,178,148	3,716,852
Alliance for Health Integration							-	-	-
Alternate Public Defender	71,734,000	66,606,589	5,127,411	74,665,000	70,578,560	4,086,440	78,315,000	70,978,973	7,336,027
Animal Care & Control	34,332,000	33,388,399	943,601	37,552,000	37,138,092	413,908	42,256,000	41,669,934	586,066
Arts & Culture	9,104,000	8,603,999	500,001	10,277,000	10,107,416	169,584	14,358,000	12,536,043	1,821,957
Assessor	140,638,000	131,606,287	9,031,713	171,704,000	147,114,177	24,589,823	177,754,000	153,764,231	23,989,769
Auditor-Controller	25,512,000	22,778,120	2,733,880	28,485,000	27,402,315	1,082,685	27,821,000	24,162,569	3,658,431
Auditor-Controller - Transportation	-	-	-	-	6	(6)	-	(368)	368
Auditor-Controller Integrated Applications	17,877,000	13,040,823	4,836,177	16,780,000	14,442,864	2,337,136	17,115,000	12,983,526	4,131,474
Beaches & Harbors	533,000	(17,636,239)	18,169,239	(2,693,000)	(19,090,168)	16,397,168	(101,000)	(14,250,256)	14,149,256
Board of Supervisors	172,947,000	86,443,103	86,503,897	194,589,000	96,557,491	98,031,509	203,485,000	98,773,845	104,711,155
Chief Executive Officer	60,906,000	52,533,281	8,372,719	67,108,000	58,655,785	8,452,215	75,448,000	62,337,287	13,110,713
Child Support Services	9,672,000	4,796,805	4,875,195	7,882,000	5,045,349	2,836,651	9,641,000	(503,285)	10,144,285
Children & Family Services - Administration	412,563,000	271,738,763	140,824,237	446,908,000	362,690,504	84,217,496	448,774,000	447,333,088	1,440,912
Children & Family Services - Assistance	80,944,000	48,781,970	32,162,030	84,636,000	34,987,827	49,648,173	107,247,000	79,370,683	27,876,317
Community-Based Contracts	6,434,000	2,510,239	3,923,761	6,844,000	2,853,436	3,990,564	6,911,000	2,128,881	4,782,119
Consumer and Business Affairs	14,515,000	13,930,502	584,498	13,707,000	12,307,820	1,399,180	15,439,000	13,247,026	2,191,974
County Counsel	13,679,000	12,185,020	1,493,980	15,700,000	15,151,848	548,152	16,654,000	14,122,198	2,531,802
District Attorney	237,202,000	234,631,892	2,570,108	252,302,000	238,235,290	14,066,710	275,971,000	253,493,570	22,477,430
Diversion and Re-Entry	10,000,000	-	10,000,000	20,000,000	-	20,000,000	25,118,000	23,687,767	1,430,233
Economic Development	8,302,000	4,275,972	4,026,028	11,626,000	5,764,170	5,861,830	10,176,000	9,478,551	697,449
Fire Department - Lifeguards	34,608,000	34,608,000	-	35,646,000	35,646,000	-	37,012,000	37,012,000	-
Ford Theatres	1,635,000	1,627,454	7,546	2,572,000	2,571,915	85	4,620,000	4,376,591	243,409
Grand Jury	1,829,000	1,495,768	333,232	1,877,000	1,470,769	406,231	1,894,000	1,406,155	487,845
Grand Park	4,346,000	3,319,336	1,026,664	4,652,000	3,283,320	1,368,680	5,579,000	5,481,210	97,790
Health Services/Enterprise Hospital Summary	988,051,000	796,656,031	191,394,969	1,000,881,219	823,318,477	177,562,742	1,038,413,000	427,160,839	611,252,161
Homeless and Housing Program	74,377,000	21,399,099	52,977,901	70,332,000	25,380,604	44,951,396	57,314,000	25,267,781	32,046,219
Human Resources	20,527,000	18,862,735	1,557,265	21,234,000	19,658,062	1,575,938.01	21,086,000	20,531,096	554,903.99
Internal Services	52,591,000	34,332,158	18,258,842	43,841,000	25,561,700	18,279,300	45,663,000	16,017,572	29,645,428
LA Plaza de Cultura y Artes	1,603,000	1,603,000	-	1,661,000	1,661,000	-	1,714,000	1,714,000	-
Los Angeles Regional Interoperable Comm System	8,590,000	7,771,586	818,414	-	-	-	5,992,000	5,991,418	582
Medical Examiner - Coroner	39,187,000	38,066,214	1,120,786	41,857,000	41,409,784	447,216	45,386,000	42,462,673	2,923,327
Mental Health	57,465,000	57,464,840	160	58,299,000	58,298,840	160	57,971,000	30,707,671	27,263,329
Military & Veterans Affairs	4,843,000	4,753,059	89,941	5,341,000	4,766,072	574,928	5,585,000	5,122,380	462,620
Museum of Art	32,017,000	30,750,398	1,266,602	33,650,000	32,209,048	1,440,952	34,860,000	33,224,445	1,635,555
Museum of Natural History	21,369,000	20,870,205	498,795	21,792,000	21,077,819	714,181	23,191,000	23,004,749	186,251
Music Center	27,625,000	26,792,786	832,214	28,218,000	27,149,178	1,068,822	29,305,000	28,633,586	671,414
Parks & Recreation	158,071,000	154,963,010	3,107,990	170,857,000	166,653,232	4,203,768	181,402,000	172,665,718	8,736,282
Probation	593,708,000	592,310,301	1,397,699	612,577,000	587,696,581	24,880,419	653,505,000	646,912,897	6,592,103
Provisional Financing Uses	342,211,000	-	342,211,000	347,229,000	-	347,229,000	542,323,000	-	542,323,000
Public Defender	221,025,000	214,039,585	6,985,415	235,641,000	226,221,440	9,419,560	249,309,000	229,267,169	20,041,831
Public Health	209,051,000	211,393,009	(2,342,009)	215,505,000	215,053,716	451,284	222,692,000	222,487,518	204,482
Public Social Services - Administration	158,941,000	116,730,220	42,210,780	172,719,000	119,480,480	53,238,520	183,164,000	96,194,742	86,969,258
Public Social Services - Assistance	310,247,000	242,468,600	67,778,400	327,385,000	256,972,748	70,412,252	364,881,000	350,385,642	14,495,358
Public Works - General Fund	52,396,000	40,387,088	12,008,912	39,165,000	34,470,512	4,694,488	52,152,000	39,561,165	12,590,835
Regional Planning	24,321,000	21,846,424	2,474,576	26,376,000	24,657,691	1,718,309	28,316,000	27,042,400	1,273,600



**FY 2019-20 GENERAL FUND/ENTERPRISE HOSPITAL  
CLOSING SUMMARY**

ATTACHMENT II

	FY 2017-18			FY 2018-19			FY 2019-20		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Registrar-Recorder/County Clerk	76,683,000	84,463,527	(7,780,527)	145,174,000	127,622,491	17,551,509	243,315,000	211,805,272	31,509,728
Sheriff's Department	1,551,472,000	1,559,310,519	(7,838,519)	1,703,548,000	1,761,301,223	(57,753,223)	1,757,473,000	1,861,768,260	(104,295,260)
Treasurer & Tax Collector	25,663,000	24,394,047	1,268,953	31,933,000	30,335,159	1,597,841	28,519,000	23,384,662	5,134,338
Trial Court Operations	282,769,000	312,655,230	(29,886,230)	304,999,000	313,997,160	(8,998,160)	314,082,000	326,061,414	(11,979,414)
Workforce Dev, Aging & Community Svcs - Admin	26,002,000	24,314,882	1,687,118	30,400,000	28,465,498	1,934,502	26,035,000	17,000,573	9,034,427
Workforce Dev, Aging & Community Svcs - Assist	15,148,000	13,063,951	2,084,049	17,551,000	13,016,087	4,534,913	19,743,000	11,334,832	8,408,168
Subtotal - Operating Budgets	\$ 6,801,162,000	\$ 5,755,412,390	\$ 1,045,642,610	\$ 7,281,661,219	\$ 6,214,785,203	\$ 1,066,876,016	\$ 7,931,742,000	\$ 6,333,661,497	\$ 1,598,080,503
<b>Non-Operating Budgets</b>									
Capital Projects	\$ 631,419,000	\$ 47,065,736	\$ 582,714,264	\$ 689,980,000	\$ 92,830,108	\$ 597,144,892	812,942,000	\$ 96,796,406	\$ 716,145,594
Capital Projects for Health Services									
Emergency Preparedness & Response	6,840,000	6,644,955	195,045	5,787,000	5,242,800	544,200	-	(17,601)	17,601
Employee Benefits	-	3,112,430	(3,112,430)	7,000,000	10,812,081	(3,812,081)	-	5,363,535	(5,363,535)
Extraordinary Maintenance	195,952,000	38,309,685	157,642,315	159,477,000	19,751,522	139,725,478	123,817,000	15,347,172	108,469,828
Federal & State Disaster Aid	-	(164,302)	164,302	3,541,000	3,116,229	424,771	6,582,000	(41,754,349)	48,336,349
Insurance	-	(43,125)	43,125	-	(960,926)	960,926	-	372,199	(372,199)
Internal Services/Customer Direct S&S	-	18	(18)	-	-	-	-	-	-
Judgments & Damages	27,260,000	82,279,319	(55,019,319)	19,360,000	12,217,075	7,142,925	19,360,000	45,953,579	(26,593,579)
LA Co Capital Asset Leasing	-	(117,463)	117,463	-	(146,356)	146,356	-	(104,110)	104,110
Nondepartmental Revenue	(396,963,000)	(438,301,650)	41,338,650	(410,563,000)	(443,817,265)	33,254,265	(399,684,000)	(450,736,987)	51,052,987
Nondepartmental Special Accounts	76,929,000	(41,834,192)	118,763,192	87,708,000	(68,390,457)	156,098,457	50,784,000	(70,789,664)	121,573,664
LA County Library - General Fund Contribution							44,549,000	44,549,000	-
Project and Facility Development	80,648,000	36,415,347	44,232,653	90,033,000	29,999,562	60,033,438	118,551,000	34,558,755	83,992,245
Rent Expense	51,885,000	32,605,119	19,279,881	50,697,000	30,215,536	20,481,464	57,851,000	44,321,449	13,529,551
Telephone Utilities	-	589,363	(589,363)	-	(1,881,412)	1,881,412	-	(731,092)	731,092
Utilities	1,140,000	99,757	1,040,243	665,000	(2,513,458)	3,178,458	3,143,000	2,538,964	604,036
Utility User Tax - Measure U	(53,753,000)	(46,131,882)	(7,621,118)	(51,753,000)	(44,604,154)	(7,148,846)	(50,404,000)	(43,590,270)	(6,813,730)
VLF-Realignment	(380,728,000)	(189,932,588)	(190,795,412)	(401,421,000)	(355,932,488)	(45,488,512)	(415,524,000)	111,161,678	(526,685,678)
Subtotal - Non-Operating Budgets	\$ 240,629,000	\$ (469,403,473)	\$ 708,393,473	\$ 250,511,000	\$ (714,061,604)	\$ 964,567,604	\$ 371,967,000	\$ (206,761,338)	\$ 578,728,338
<b>Operating/Non-Operating Budgets Subtotal</b>	<b>\$ 7,041,791,000</b>	<b>\$ 5,286,008,917</b>	<b>\$ 1,754,036,083</b>	<b>\$ 7,532,172,219</b>	<b>\$ 5,500,723,599</b>	<b>\$ 2,031,443,620</b>	<b>\$ 8,303,709,000</b>	<b>\$ 6,126,900,159</b>	<b>\$ 2,176,808,841</b>
<b>Adjustments to Fund Balance</b>									
Appropriations for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Regular	(5,352,441,000)	(5,453,226,768)	100,785,768	(5,704,366,000)	(5,848,281,160)	143,915,160	(6,117,004,000)	(6,180,720,630)	63,716,630
Obligated Fund Balance	432,603,000	509,421,180	(76,818,180)	368,436,651	543,581,220	(175,144,569)	419,535,616	475,919,426	(56,383,810)
Cancel Obligated Fund Balance	(139,327,000)	(289,271,815)	151,690,815	(266,910,870)	(356,906,216)	90,000,346	(516,400,616)	(529,544,512)	13,143,896
Fund Balance	(1,982,626,000)	(1,982,626,000)	-	(1,929,332,000)	(1,929,332,000)	-	(2,089,840,000)	(2,089,840,000)	-
Other Adjustments:									
Net Changes in Other Fund Balance (3301)	-	362,192	(362,192)	-	374,347	(374,347)	-	411,113	(411,113)
Subtotal - Fund Balance Adjustments	\$ (7,041,791,000)	\$ (7,215,341,212)	\$ 175,296,212	\$ (7,532,172,219)	\$ (7,590,563,810)	\$ 58,396,591	\$ (8,303,709,000)	\$ (8,323,774,603)	\$ 20,065,603
<b>Estimated Year-End Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,929,332,295</b>	<b>\$ 1,929,332,295</b>	<b>\$ (0)</b>	<b>\$ 2,089,840,211</b>	<b>\$ 2,089,840,211</b>	<b>\$ -</b>	<b>\$ 2,196,874,444</b>	<b>\$ 2,196,874,444</b>

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Operating Budgets

Affordable Housing \$8,786,000

Reflects \$8.8 million in savings resulting from delays in project timelines due to the coronavirus pandemic, actual expenditures coming in lower than estimated for staffing, and savings from a commitment cancellation.

Agricultural Commissioner/Weights and Measures \$3,717,000

Reflects a \$4.3 million savings in salaries and employee benefits (S&EB) primarily due to vacancies and hiring delays, \$2.3 million in savings due to services and supplies (S&S) that were not purchased as a result of the purchasing freeze, and a \$0.2 million savings from unspent Other Charges appropriation. The savings are partially offset by \$3.1 million in under-realized intrafund transfers (IFT) and revenue primarily due to a decrease in Unclaimed Gas Tax revenue and Agricultural Services from the ban of herbicide usage, as well as a delay in the implementation of the Code Enforcement Program.

Alliance for Health Integration \$0  
No variance.

Alternate Public Defender \$7,336,000

Reflects a savings of \$7.3 million primarily due to vacancies, hiring delays, top-step variances, and the inability to promote staff due to the ongoing freeze on hiring and promotions.

Animal Care and Control \$586,000

Reflects a net surplus of \$0.6 million primarily due to vacancies and top-step salary savings in S&EB as well as a reduction of noncritical purchases, offset by a deficit in revenue primarily due to under-realized pet license fees and contract cities fees.

Arts and Culture \$1,822,000

The savings is primarily attributable to top-step salary savings, vacancies throughout the Department, and grant forfeitures due to COVID-19.

Assessor \$23,990,000

Reflects a savings of \$12.8 million in S&EB primarily due to vacancies, top-step salary differential, and hiring delays; \$5.5 million savings in S&S due to less than anticipated expenditures in information technology services for the Assessor Modernization Project; savings of \$0.1 million in Other Charges due to less than anticipated expenditures in judgements and damages and long-term debt; \$0.2 million in Capital Assets due to negotiated savings for managed print services; \$5.2 million in over-realized property tax administrative fees and supplemental administration fees revenue due to higher than

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Assessor (Continued)

forecasted property transfers; and \$0.2 million surplus in prior-year activity due to commitment cancellations.

Auditor-Controller

\$3,658,000

Reflects savings of \$8.9 million in S&EB primarily due to top-step variance, items filled at lower than budgeted levels, and vacancies; \$2.1 million surplus in S&S primarily due to less than anticipated expenditures for professional services, mainframe computing, administrative services, partially offset by information technology services costs; \$0.1 million savings in Other Charges due to less than anticipated costs for judgments and damages; \$0.1 million savings in Capital Assets due to less than anticipated expenditures for the folding machine; and \$0.1 million in prior-year savings due to commitment cancellations and over-realized revenues. These savings are partially offset by \$7.0 million in under-realized IFT attributable to actual billable positions being lower than budgeted positions and less than anticipated billings for services; and \$0.6 million in under-realized revenue primarily due to less than anticipated Community Redevelopment Agencies (CRA) dissolution revenue and audit fees, partially offset by unanticipated COVID-19 revenue.

Auditor-Controller - Transportation

\$0

No variance.

Auditor-Controller Integrated Applications

\$4,131,000

The variance is primarily due to less than anticipated costs for professional services, rents, leases, midrange computing, and other information technology services, partially offset by higher than anticipated costs for mainframe computing.

Beaches and Harbors

\$14,149,000

Reflects expenditure savings of \$6.4 million due to the hiring freeze, vacancies, canceled events, various contracts, and a reduction in equipment purchases due to the purchasing freeze. Also reflects an overall revenue surplus of \$7.0 million due to increased Marina leasehold rent, beach use and other permit revenues, one-time Marina lease participation and extension fees, reimbursement of expenses from grants, and the Coronavirus Aid, Relief, and Economic Security (CARES) Act revenue, partially offset by a decrease in beach parking revenue. In addition, \$0.8 million of the savings is due to prior-year activities from canceled commitments and over-realized revenue.

Board of Supervisors

\$104,711,000

The variance (savings) includes \$102.7 million committed funds for various community projects/expenditures to be spent in future years. The remaining balance primarily consists of \$2.0 million in salaries and employee benefits due the hiring freeze, hiring delays in the Executive Office and Commissions, and the temporary Countywide

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Board of Supervisors (Continued)**

suspension of the deferred compensation plans; \$2.4 million in services and supplies attributable to less than anticipated contracted services; \$0.3 million in other miscellaneous savings; and \$0.3 million in cancellation of prior year commitments and revenue accruals. These savings are partially offset by a \$1.4 million IFT shortfall related to services provided to other County departments and net \$1.6 million in under-realized revenue.

**Chief Executive Officer****\$13,111,000**

Reflects appropriations savings of \$9.0 million in S&EB, \$10.9 million in S&S, \$9.2 million in Other Charges, Capital Assets, and Other Financing Uses, and \$0.9 million in prior-year savings primarily due to the cancellation of commitments. The savings are partially offset by \$15.3 million in under-realized revenue and \$1.6 million in under-realized IFT.

**Child Support Services****\$10,144,000**

The savings is attributable to an additional one-time mid-year State administrative allocation.

**Children and Family Services - Administration****\$1,441,000**

The variance primarily reflects \$1.2 million in lower than anticipated costs related to non-waiver programs and \$0.2 million in Title IV-E Waiver costs.

**Children and Family Services - Assistance****\$27,876,000**

Reflects \$21.1 million in current-year savings due primarily to lower than anticipated Katie A. and Kin-GAP program expenditures, and \$6.8 million in prior-year savings due primarily to commitment cancellations.

**Community-Based Contracts****\$4,782,000**

The savings reflects unspent funding for the Anti-Gang Strategies and the Community Delinquency Prevention programs.

**Consumer and Business Affairs****\$2,192,000**

Reflects a savings of \$5.9 million in S&EB primarily due to positions filled at lower than budgeted levels and hiring delays; \$6.6 million savings in S&S due to delays in the implementation of several one-time projects funded by the Consumer Protection Settlement Fund, \$13,000 savings in unspent Other Charges; and \$0.2 million savings in Capital Assets due to the purchasing freeze. The savings are partially offset by \$10.6 million in under-realized revenue and IFT primarily due to less than anticipated billings for services from various grants and programs reimbursements.

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****County Counsel****\$2,532,000**

Reflects appropriation savings of \$13.9 million in S&EB due to delays in filling vacant positions; \$12.9 million in S&S due to lower than anticipated office expenses, training, legal defense costs, and charges from other departments; \$33,000 in Other Charges due to lower than anticipated costs for judgement and settlements; and \$17,000 in Capital Assets due to lower than anticipated costs. The savings are partially offset by \$7.3 million in under-realized IFT and \$17.1 million in under-realized revenue primarily due to less than anticipated billings to client departments resulting from unfilled vacancies. Also reflects savings of \$93,000 attributed to prior-year activity.

**District Attorney****\$22,477,000**

Reflects a \$19.5 million savings in S&EB primarily due to vacancies, top-step variance, items filled at lower than budgeted level, and the hiring freeze; \$1.1 million savings in S&S primarily due to stringent controls over spending as well as savings from the Victim Services Program; \$0.8 million savings from unspent Other Charges and Capital Assets appropriation; and \$2.9 million in over-realized IFT and revenue primarily from federal and State grant programs. The savings are partially offset by a \$1.8 million shortfall in less than anticipated prior-year grant revenue.

**Diversion and Re-Entry****\$1,430,000**

The surplus is primarily due to unspent funding for programs that are not fully implemented and is expected to be utilized in the next fiscal year primarily for housing support.

**Economic Development****\$697,000**

Reflects savings resulting from changes in project timelines due to the coronavirus pandemic as well as actual expenditures coming in lower than estimated.

**Fire Department - Lifeguards****\$0**

No variance.

**Ford Theatres****\$243,000**

The variance is attributable to less than anticipated marketing and production costs of the 2019 operating agreement with the LA Philharmonic.

**Grand Jury****\$488,000**

Reflects a savings of \$12,000 in S&EB due to under expenditures in health insurance, workers' compensation and cafeteria benefits; a savings of \$0.5 million in S&S primarily due to under expenditures in jury and witness expenses, professional services, rents and leases, publications, transportation and travel, and utilities; and \$8,000 in over-realized revenue, partially offset by a \$14,000 decrease in miscellaneous revenue.

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**

Grand Park \$98,000

Reflects savings primarily due to less than anticipated utilities and other miscellaneous expenses, partially offset by less than anticipated revenues.

Health Services - General Fund \$611,252,000

The Department of Health Services' (DHS) variance reflects an operating surplus of \$611.3 million, which when offset with the \$537.7 million in liabilities established to account for the AB 85 Realignment redirection agreement with the State and reduced by surpluses in the Integrated Correctional Health Services and Juvenile Court Health Services budget units (\$15.3 million and \$4.7 million, respectively), resulted in a net surplus of \$53.6 million for the Department's General Fund budget units.

The Hospital Enterprise Fund budget units experienced a \$454.0 million operating surplus. This surplus, when combined with the \$53.6 million net surplus related to the General Fund units, resulted in a \$507.6 million net overall surplus, which was transferred to the Obligated Fund Balance Committed for DHS. As a result, the Obligated Fund Balance Committed for DHS account has a balance of \$1.1 billion.

Homeless and Housing Program \$32,046,000

The surplus reflects lower than anticipated expenditures among the various homeless service projects.

Human Resources \$555,000

Reflects appropriation savings of \$8.7 million in S&EB primarily due to vacancies and top-step differential; \$1.7 million in S&S due to continued efforts to reduce or eliminate non-mission critical expenditures; \$23,000 in Other Charges due to less than anticipated settlements and other long-term debt; \$0.2 million in Capital Assets due to deferred equipment and asset purchases; and \$0.5 million in prior-year savings due to commitment cancellations and over-realized revenue collections. The savings are partially offset by a \$10.5 million shortfall in revenue and IFT due to less than expected billings to other County departments.

Internal Services \$29,645,000

Reflects a total savings of \$29.6 million comprised of \$25.9 million in current-year surplus and \$3.7 million in prior-year activities. The current-year surplus reflects savings in storage (\$8.0 million), eCloud (\$5.2 million), Open Systems (\$4.2 million), IBM utilization (\$3.0 million), custodial services (\$2.7 million), purchasing (\$1.9 million), and midrange computing (\$0.9 million). Although rebates were issued, the surplus increased significantly near the end of the fiscal year due to the County's spending freeze and reimbursement of COVID-19 expenses. The prior-year savings reflects \$3.9 million in cancellation of accounts payables and commitments as well as \$0.2 million in under-realized prior-year revenues.

**EXPLANATION OF 2019-20 CLOSING ANALYSIS**

<b><u>GENERAL FUND/ENTERPRISE HOSPITALS</u></b>	<b><u>VARIANCE (NCC)</u></b>
<u>LA Plaza de Cultura y Artes</u> No variance.	\$0
<u>Los Angeles Regional Interoperable Communications System (LARICS)</u> The savings is due to lower than expected Long Term Evolution system expenditures.	\$1,000
<u>Medical Examiner – Coroner</u> Reflects appropriation savings of \$0.8 million in S&EB primarily due to physician vacancies, \$0.5 million in S&S due to services and supplies not purchased, \$0.1 million in Capital Assets due to lower than anticipated purchase orders, \$0.1 million in Other Charges due to lower than anticipated legal expenses, and \$0.2 million in IFT related to the 2017 State Homeland Security Grant. Also reflects \$1.0 million in unanticipated CARES Act revenue and \$0.2 million in prior-year savings due to the cancellation of commitments.	\$2,923,000
<u>Mental Health</u> The \$27.3 million surplus is fully offset by a shortfall in Realignment – Vehicle License Fees (VLF) revenue, which is reflected in the Realignment – VLF budget unit.	\$27,263,000
<u>Military &amp; Veterans Affairs</u> Reflects \$0.3 million savings in S&EB primarily due to top-step variance and departmental vacancies, \$0.3 million in savings due to facility repair projects that were not completed, and \$0.1 million in under-realized revenue.	\$463,000
<u>Museum of Art</u> The surplus is primarily due to delays in filling vacant positions, minimizing overtime, as well as savings in retirement costs and other employee benefits.	\$1,636,000
<u>Museum of Natural History</u> Reflects \$13,000 savings in S&EB primarily due to less than anticipated employee benefits costs, \$127,000 savings in S&S due to lower than anticipated costs for services from various County departments, and \$46,000 in Other Financing Uses resulting from the reclassification of a scheduled loan payment to a grant.	\$186,000
<u>Music Center</u> Reflects \$0.4 million savings in S&S due to less than budgeted utilities costs as well as \$0.8 million savings in Other Charges due to less than budgeted capital lease costs. The savings are primarily offset by \$0.5 million in under-realized revenues.	\$671,000

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Parks & Recreation****\$8,736,000**

The variance reflects \$2.0 million in unspent one-time funding for Board-approved programs and projects; \$3.5 million in unanticipated COVID-19 federal funding; \$2.2 million in salary savings from vacancies and hiring delays, as well as various expenditure savings due to the Countywide freeze on hiring, promotion and purchase of non-essential S&S, partially offset by revenue shortfalls; and \$1.0 million in prior-year savings.

**Probation****\$6,592,000**

Reflects appropriation savings of \$50.8 million in S&EB mainly due to hiring delays and the hiring freeze; \$7.8 million in S&S primarily due to the freeze on purchasing non-essential S&S; \$2.6 million in Other charges due to lower than anticipated expenditures in capital lease rent charges, judgment and damages, and the Care of Court Wards Institution Board and Care services; \$2.8 million in Capital Assets due to the freeze on the purchase of non-essential equipment; \$0.1 million in IFT primarily due to additional cost recovery as the proprietor of the Downey Headquarters; and prior-year surplus of \$15.3 million due to commitment cancellations and higher than anticipated prior-year revenues. The savings are partially offset by a \$72.8 million shortfall in revenue due to hiring delays in various grant-funded programs.

**Provisional Financing Uses****\$542,323,000**

The variance reflects delays in implementing various programs in the Departments of Auditor-Controller (\$5.8 million), Children and Family Services (\$198.9 million), Health Services (\$42.5 million), Public Health (\$8.2 million), Public Social Services (\$6.3 million), Probation (\$13.3 million), capital programs and projects (\$83.0 million), community programs and projects (\$24.7 million), various other programs/projects (\$57.5 million), as well as set asides for budget uncertainties (\$4.1 million). In addition, includes \$54.5 million set aside to address the Sheriff Department's budget deficit mitigation plan and should be applied to the Sheriff's deficit (\$43.5 million)).

**Public Defender****\$20,042,000**

Reflects appropriation savings of \$13.5 million in S&EB primarily due to vacancies, top-step variances, and items filled at a lower than budgeted level; \$5.0 million in S&S mainly due to less than anticipated expenditures for operating leases, legal costs, utilities, and projects related to the Client Case Management System; \$0.1 million in unspent Other Charges; and \$0.2 million in over-realized IFT due to higher than anticipated billings. Also reflects \$1.0 million in over-realized State reimbursement revenue; and \$0.2 million in prior-year savings due to over-realized revenue and canceled commitments.



**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Public Health****\$204,000**

Reflects a current-year deficit of \$7.0 million and prior-year savings of \$7.2 million. The current-year deficit is primarily due to a decline in collections of public health permits, licenses, and service fees due to the COVID-19 pandemic, and the resulting unprecedented uncertainty for restaurant and other service industries. The prior-year savings is mainly due to the cancellation of commitments. The overall surplus does not include \$0.2 million in VLF, which is reflected in the VLF Realignment budget unit and would result in an overall departmental surplus of \$0.4 million.

**Public Social Services - Administration****\$86,969,000**

The savings is attributable to \$23.8 million in lower than budgeted allocable costs generated from the Countywide cost allocation plan; \$57.3 million savings due to hiring and promotional delays, lower than anticipated costs for information technology and contracted services, as well as unanticipated COVID-19 related revenue from the State; and \$5.9 million in prior-year savings primarily due to commitment cancellations.

**Public Social Services - Assistance****\$14,495,000**

Reflects a \$3.5 million savings in In-Home Supportive Services due primarily to the over realization of prior-year 1991 Realignment revenue, \$1.7 million savings in General Relief (GR) primarily due to lower than anticipated contract expenditures, \$8.0 million savings in GR Anti-Homelessness (GRAH) primarily due to delays in the planned implementation of Homeless Initiative Strategy B5, which expands and enhances the GRAH rental subsidy program, \$1.2 million savings in the California Work Opportunities and Responsibility to Kids Program due to lower than projected caseloads, and a \$46,000 savings due to the over realization of revenue associated with prior-year expenditures.

**Public Works****\$12,591,000**

Reflects a savings of \$12.6 million in unspent funding earmarked for the following: unincorporated County road projects (\$0.6 million), unincorporated area stormwater program (\$1.7 million), Drought Resiliency Work Plan (\$0.5 million), High Desert Corridor Joint Powers Authority (\$0.4 million), Office of Oil and Gas (\$0.2 million), public hygiene facilities near homeless encampments (\$0.2 million), Tujunga Wash maintenance (\$0.1 million), and various Board-funded projects (\$0.4 million). Also reflects \$4.4 million in over realized building permit and inspection fee revenue, \$1.9 million in savings from the Property Rehabilitation and Nuisance Abatement Program, \$1.2 million from crossing guard services, and \$1.0 million in prior-year savings primarily due to commitment cancellations.

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Regional Planning****\$1,274,000**

Reflects a net savings primarily due to top-step salary variance and vacancies throughout the Department, as well as unspent funding earmarked for the Climate Adaptation and Resiliency grant, Marina Del Rey Local Coastal Program Assessment, East San Gabriel Economic Development, and Equity Indicator Tool.

**Registrar-Recorder/County Clerk****\$31,510,000**

Reflects a \$25.4 million savings from the March 3, 2020 Presidential Primary Election due to less than anticipated expenditures in temporary salaries and overtime, election services and supplies, sample ballot printing, and poll worker stipend; \$14.1 million savings from the Voting Solutions for All People project; and \$12.2 million in prior-year savings due to over realized Voting System Replacement and Proposition 41 Voting Modernization Bond revenue and commitment cancellations. These savings are partially offset by \$20.2 million in less than anticipated current-year Voting System Replacement and Proposition 41 Voting Modernization Bond revenue, election revenue, and other miscellaneous revenues.

**Sheriff's Department****\$(104,295,000)**

The deficit is primarily attributable to over expenditures in S&EB and S&S, under realization of IFT and revenue, partially offset by savings in Other Charges, Capital Assets, and prior-year savings. When the \$104.3 million is offset by the \$54.5 million set aside in the Provisional Financing Uses budget unit for the Sheriff's Department, the overall adjusted deficit is \$49.8 million. The Sheriff's Department should be held harmless for \$18.0 million in one-time expenditures due to fires (\$2.0 million) and civil unrests (\$16.0 million).

In addition, the deficit does not include \$5.4 million in trust fund accounts eligible for escheatment that the Department identified as part of its budget deficit mitigation efforts, \$2.8 million in unanticipated judgments and damages, and \$5.7 million in unspent funding which the Department requested as carryover for the Summer Crime Enforcement Program (\$0.8 million), Supervisorial District 3 community programs (\$0.1 million), and the Narrow-banding project (\$4.8 million).

This leaves a net adjusted deficit of \$34.9 million.

**Treasurer & Tax Collector****\$5,134,000**

Reflects a \$9.1 million savings in S&EB primarily due to vacancies, attrition, hiring freeze, and suspension of deferred compensation match; \$2.3 million savings in S&S due to the freeze on the purchase of non-essential services; \$0.3 million savings in Other Charges and Capital Assets due to less than anticipated expenditures; and savings of \$1.6 million due to less than anticipated prior-year expenditures. The savings are partially offset by

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Treasurer & Tax Collector (Continued)

a \$2.3 million reduction in IFT due to less than anticipated reimbursement from County departments; and \$5.9 million due to less than anticipated revenues from estate fees, collections, and property tax related services, which is partially offset by one-time revenue from an unidentified payment system.

Trial Court Operations

\$(11,979,000)

Reflects a deficit attributed to a revenue shortfall of \$11.3 million, \$7.7 million of which is due to the impact of COVID-19 on the Court's operations and the remaining \$3.6 million is primarily due to a decrease in infraction filings, traffic school referrals, and the County's share of Court reporters' expense per Government Code 72712. Also reflects a \$2.6 million deficit in indigent defense primarily due to an increase in criminal attorney, doctor, and expert witness claims, offset by appropriation savings from the Collection Enhancement Program. The deficit is partially offset by a \$1.3 million savings in Other Charges appropriation due to a reduction in the annual Court facilities payment, \$0.5 million savings in Judicial Officer benefits resulting from a settlement payment, and \$0.1 million savings in office supplies.

Workforce Development, Aging and Community Services - Administration \$9,034,000

Reflects a savings of \$9.0 million due to the Department's ability to draw-down on additional federal funding for eligible program costs in the Adult Protective Services Program (\$6.9 million), Countywide hiring freeze and existing vacancies (\$1.0 million), delays in settlement payouts (\$0.3 million), revenue collected from the CalOES Resiliency grant for the modification of centers to support backup generators (\$0.3 million), unspent CyPres II funds for programs at the Department's community and senior centers (\$0.2 million), delays in projects related to LA Found (\$0.1 million), delays in procuring services and supplies for the LA vs. Hate Initiative (\$0.1 million), and \$0.1 million in prior-year savings primarily due to commitment cancellations.

Workforce Development, Aging and Community Services - Assistance \$8,408,000

Reflects \$5.1 million under expenditures in the Youth@Work Program primarily due to the COVID-19 pandemic and \$3.3 million in prior-year savings primarily due to commitment cancellations.

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**OPERATING BUDGETS SUBTOTAL****\$1,598,081,000**

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**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Non-Operating Budgets

Capital Projects \$716,146,000

Reflects unspent funds for various capital projects/refurbishments projects. The entire amount will be recommended to be carried over to FY 2020-21 to continue projects throughout the County.

Emergency Preparedness & Response \$18,000

Reflects prior-year savings due to the cancellation of commitments.

Employee Benefits \$(5,364,000)

Reflects an increase in compensated absences (vacation and sick leave buy back) liabilities as determined by the Auditor-Controller.

Extraordinary Maintenance \$108,470,000

The variance reflects budgeted appropriation being greater than expenditures. The entire savings will be recommended to be carried over to FY 2020-21 to fund major maintenance and repairs needs at County facilities.

Federal & State Disaster Aid \$48,336,000

Variance is primarily attributable to lower than anticipated expenditures related to the County Emergency Operations Center.

Insurance \$(372,000)

The variance is primarily due to underbilled costs to Trust Funds and departments.

Internal Services/Customer Direct S&S \$0

No variance.

Judgments and Damages \$(26,594,000)

The deficit is primarily due to higher than anticipated contingent liability costs of \$43.5 million, partially offset by \$16.6 million in lower than anticipated central reserve costs, \$0.2 million in miscellaneous revenue, and \$0.1 million in prior-year savings from commitment cancellations.

Los Angeles County Capital Asset Leasing \$104,000

The surplus reflects greater than anticipated lease payments and insurance premiums collections.

## EXPLANATION OF 2019-20 CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### VARIANCE (NCC)

#### Nondepartmental Revenue \$51,053,000

Reflects a surplus of \$51.1 million primarily due to over realization of various revenues, including \$0.6 million in transient occupancy tax; \$4.4 million in licenses, permits, and franchises; \$17.0 million in fines, forfeitures, and penalties; \$5.2 million in charges for services; \$11.1 million in miscellaneous revenues; and \$19.8 million in prior-year revenue primarily associated with business license taxes. These increases are partially offset by under realization of revenues including \$4.3 million in local sales and use tax; \$0.4 million in deed transfer tax; \$1.8 million in revenue from use of money and property; and \$0.5 million in intergovernmental State revenues.

#### Nondepartmental Special Accounts \$121,574,000

Reflects appropriation savings of \$55.5 million in S&EB primarily due to unspent funding set aside for various countywide S&EB increases; \$36.3 million in S&S due to savings in the special appropriation reserve and funding set aside for various contracts, management studies, and services for Countywide benefit; \$10.0 million in Capital Assets due to unspent funds for the Vehicle Replacement Program; \$5.2 million in Other Charges primarily due to lower than anticipated Tax and Revenue Anticipation Notes (TRANs) interest expenses; and \$0.3 million in Other Financing Uses. Also reflects \$11.6 million in over-realized revenue primarily due to an increase in treasury pool interest revenue and prior-year savings of \$2.7 million primarily due to commitment cancellations.

#### Project and Facility Development \$83,992,000

The variance reflects savings due to budgeted appropriation being greater than actual expenditures. The entire amount will be recommended to be carried over to FY 2020-21 Budget to fund specialized County services and consultant services related to projects that are under development, as well as improvements to County facilities that are being implemented by other governmental agencies and jurisdictions.

#### Rent Expense \$13,530,000

Reflects overall savings of \$13.5 million primarily due to \$4.4 million in lower than anticipated costs associated with the Tax Exempt Commercial Paper Program, \$2.7 million increase in billable use allowance costs, \$1.9 million in lower than anticipated Real Estate Division expenditures, \$1.6 million in delays with lease costs for the West Los Angeles Courthouse, \$1.5 million reductions with various debt service expenditures, and \$1.4 million in lower than anticipated post closure fees for the Palos Verdes and Mission Canyon Landfills.

#### Telephone Utilities \$731,000

Reflects \$0.5 million in current-year surplus due to higher than anticipated revenue from Voice-over Internet Protocol projects and savings of \$0.2 million in prior-year activities primarily due to the cancellation of commitments.

**EXPLANATION OF 2019-20 CLOSING ANALYSIS**

<b><u>GENERAL FUND/ENTERPRISE HOSPITALS</u></b>	<b><u>VARIANCE (NCC)</u></b>
<u>Utilities</u>	\$604,000
Reflects \$0.6 million in prior-year savings, which consists of \$0.2 million in cancellation of accounts payables and commitments and \$0.4 million in over realized prior-year revenues.	
<u>Utility User Tax - Measure U</u>	\$(6,814,000)
Reflects a revenue shortfall primarily due to a drop in Communication User Tax revenue from the shrinking market for landline voice service, lower-priced plan options for wireless voice services, more competition in the mobile phone market, and greater emphasis on internet access service rather than traditional voice service by utility companies.	
<u>Vehicle License Fees - Realignment</u>	\$(526,686,000)
Reflects a revenue shortfall due to a net liability of \$268.9 million established to account for FY 2017-18 funds being redirected under AB 85, \$242.1 million in FY 2018-19 AB 85 redirection from VLF to Sales Tax, and lower collections of \$38.0 million due to the impact of the COVID-19 pandemic, partially offset by \$22.3 million in prior-year revenue.	
<b>NON-OPERATING BUDGETS SUBTOTAL</b>	<b>\$578,728,000</b>

**EXPLANATION OF 2019-20 CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)**Financing Elements/Other Variances

Financing Elements \$63,717,000

Reflects a surplus of \$63.7 million primarily due to the following: a \$45.4 million surplus in negotiated passthrough revenue due to higher than anticipated collections; a \$5.3 million surplus in current and prior supplemental property tax revenue as a result of increases in the value of transfers; a \$4.4 million surplus in CRA liquidation and sales of fixed assets due to higher than anticipated sales; a \$5.4 million surplus in deferral re-payment collection; and a \$27.3 million surplus in current secured based on payments received; partially offset by a \$12.3 million shortfall in collections for prior secured, prior unsecured, and current unsecured payments; and a shortfall of \$11.8 million in property tax revenue residual due to COVID-19.

Net Changes in Reserves \$(43,651,000)

Reflects a net decrease to available fund balance primarily due to a \$53.6 million transfer to hospital funds and a \$2.9 million change in long-term receivables for Senate Bill 90 and Cost-Based Reimbursement Clinics, partially offset by increases to fund balance due to a \$9.6 million release of long-term receivables for Mental Health, Sheriff Criminal Alien Assistance Program, and Sativa, as well as Auditor-Controller's changes to Nonspendable for Deposit with Others of \$2.8 million and Other Fund Balance of \$0.4 million.

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FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL	\$20,066,000
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TOTAL GENERAL FUND	\$2,196,874,000
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## EXPLANATION OF 2019-20 CLOSING ANALYSIS

**SPECIAL FUNDS/DISTRICTS****VARIANCE**Fire Department

\$73,090,000

Reflects savings of \$31.7 million in S&EB due to lower than anticipated employee benefit costs and the delayed payment of the Board-approved salary and bonus pay adjustments; \$32.4 million in S&S due to items that were not purchased; \$3.0 million in Other Charges due to lower than budgeted costs for general liability; \$2.5 million in Capital Assets due to items that were not purchased; and \$19.1 million of one-time CARES Act funding received for COVID-19 expenses. The savings are offset by \$15.6 million in under-realized revenue.

LA County Library

\$52,149,000

The variance reflects savings in S&EB primarily due to attrition, delays in filling positions and various unanticipated retirements; savings in S&S due to the abrupt interruption to operations from the unprecedented COVID-19 pandemic, LA County Library's efforts to control costs to meet fund balance targets, and the deferral of unspent project funding; and prior-year savings due to the cancellation of commitments.



**FISCAL YEAR 2019-20**  
**Overtime - Actual vs. Budget**

Department	2016-17	2017-18	2018-19	2019-20			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<b><u>General Fund/Enterprise Hospitals</u></b>							
Ag Commissioner/ Weights & Measures	\$ 826,788	\$ 909,956	\$ 1,212,635	\$ 1,023,000	\$ 1,384,536	\$ (361,536)	\$ (362,000)
Alternate Public Defender	11,569	21,344	18,456	38,000	7,503	30,497	30,000
Animal Care & Control	865,000	1,110,371	1,314,901	422,000	772,354	(350,354)	(350,000)
Arts & Culture				-	254	(254)	-
Assessor	4,367,041	4,389,867	4,374,385	4,525,000	4,996,834	(471,834)	(472,000)
Auditor-Controller	165,527	187,352	333,310	292,000	272,944	19,056	19,000
Beaches & Harbors	189,309	148,016	217,366	184,000	206,599	(22,599)	(23,000)
Board of Supervisors	182,525	117,089	133,026	200,000	149,134	50,866	51,000
Chief Executive Office	87,297	55,638	141,732	152,000	163,167	(11,167)	(11,000)
Child Support Services	93,768	55,459	73,169	100,000	55,806	44,194	44,000
Children & Family Services	25,015,145	22,066,100	25,704,283	12,938,000	23,695,449	(10,757,449)	(10,757,000)
Consumer Affairs	42,384	58,617	71,178	40,000	60,960	(20,960)	(21,000)
County Counsel	57,005	37,217	47,290	60,000	107,262	(47,262)	(47,000)
District Attorney	1,071,895	1,157,503	1,371,679	1,386,000	1,397,165	(11,165)	(11,000)
Health Services	72,057,032	85,176,328	93,266,286	94,265,000	95,358,627	(1,093,627)	(1,094,000)
Human Resources	44,623	62,398	59,595	75,000	106,286	(31,286)	(31,000)
Internal Services	6,789,928	6,206,426	5,723,769	7,660,000	5,337,471	2,322,529	2,323,000
Medical Examiner - Coroner	870,826	921,467	1,112,630	319,000	1,010,760	(691,760)	(692,000)
Mental Health	7,323,853	8,175,480	10,146,779	8,133,000	9,316,754	(1,183,754)	(1,184,000)
Military & Veterans Affairs	73,633	97,582	94,382	74,000	74,874	(874)	(1,000)
Museum of Art	47,558	12,094	1,760	75,000	13,499	61,501	62,000
Museum of Natural History	29,279	53,307	53,463	50,000	44,257	5,743	6,000
Parks & Recreation	1,697,753	1,347,881	1,105,607	1,401,000	955,530	445,470	445,000
Probation	17,604,514	23,736,417	24,541,943	10,111,000	29,753,739	(19,642,739)	(19,643,000)
Public Defender	209,936	407,043	559,300	165,000	441,749	(276,749)	(277,000)
Public Health	6,231,396	6,593,881	6,452,279	3,776,000	10,137,995	(6,361,995)	(6,362,000)
Public Social Services	13,239,893	12,909,307	13,700,569	14,294,000	10,608,519	3,685,481	3,685,000
Regional Planning	127,320	127,062	212,953	132,000	156,870	(24,870)	(25,000)
Registrar-Recorder/County Clerk	4,867,414	3,271,105	4,402,792	10,330,000	5,114,437	5,215,563	5,216,000
Sheriff	281,423,320	266,826,563	300,697,856	145,569,000	280,237,476	(134,668,476)	(134,668,000)
Treasurer & Tax Collector	234,406	232,557	212,988	300,000	259,913	40,087	40,000
Superior Court	556	1,388	1,132	-	2,314	(2,314)	(2,000)
Workforce Dev, Aging and Community Svcs	404,416	449,424	572,130	738,000	597,242	140,758	141,000
<b>Total General Fund and Hospitals</b>	<b>\$ 446,252,909</b>	<b>\$ 446,922,240</b>	<b>\$ 497,931,624</b>	<b>\$ 318,827,000</b>	<b>\$ 482,798,280</b>	<b>\$ (163,971,280)</b>	<b>\$ (163,971,000)</b>
<b><u>Special Funds/District</u></b>							
Fire Department	203,486,430	213,206,111	220,439,221	220,766,000	224,719,160	(3,953,160)	(3,953,000)
LA County Library	942,617	1,044,433	1,033,092	1,170,000	850,014	319,986	320,000
Public Works	10,695,535	11,038,735	15,081,921	15,000,000	12,673,996	2,326,004	2,326,000
<b>Total Special Funds and District</b>	<b>\$ 215,124,583</b>	<b>\$ 225,289,280</b>	<b>\$ 236,554,235</b>	<b>\$ 236,936,000</b>	<b>\$ 238,243,171</b>	<b>\$ (1,307,171)</b>	<b>\$ (1,307,000)</b>
<b>GRAND TOTAL OVERTIME</b>	<b>\$ 661,377,492</b>	<b>\$ 672,211,519</b>	<b>\$ 734,485,859</b>	<b>\$ 555,763,000</b>	<b>\$ 721,041,451</b>	<b>\$ (165,278,451)</b>	<b>\$ (165,278,000)</b>

## EXPLANATION OF 2019-20 OVERTIME CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### OVERTIME VARIANCE

#### Departments

Agricultural Commissioner/Weights and Measures \$(362,000)

The overage is due to overtime needed to perform required State-mandated inspections of scales and meters, inspect Certified Farmers Markets on weekends, and fulfill contract requirements for the Pest Exclusion High Risk and the Pest Detection contracts.

Alternate Public Defender \$30,000

Primarily reflects the strict use of overtime for only the most critical projects and reductions in off-hours staffing due to the cancellation of various promotional examinations.

Animal Care and Control \$(350,000)

The deficit is due to staffing shortages in animal housing services, field response, medical services, and special enforcement services. The deficit also reflects overtime needed to address various emergencies, including the Saddleridge, Getty, and Tick fires.

Assessor \$(472,000)

Reflects a deficit primarily due to overtime needed to enroll all possible value-added assessments in response to an extended filing period and information technology staff support for deployment of personal computers and network maintenance due to COVID-19.

Auditor-Controller \$19,000

Reflects a savings primarily due to concerted efforts to manage and limit paid overtime use for only the most critical projects.

Beaches and Harbors \$(23,000)

The overage is due to the Department's assistance with the 2020 primary elections as well as response to the COVID-19 pandemic.

Board of Supervisors \$51,000

The savings is primarily attributable to lower than anticipated use of overtime in the Photography Unit, which provides support for Board office events. The need for overtime was significantly lower as a result of the coronavirus pandemic.

Chief Executive Office \$(11,000)

Reflects higher than budgeted use of overtime primarily due to unanticipated critical project needs.

Child Support Services \$44,000

Reflects cost-saving measures by the Department to minimize the use of overtime.

## EXPLANATION OF 2019-20 OVERTIME CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### OVERTIME VARIANCE

#### Department of Children and Family Services

\$(10,757,000)

Reflects overtime needed to meet the operational needs, ensure child safety and comply with the Department's policy and procedures.

#### Consumer and Business Affairs

\$(21,000)

Primarily reflects a variance in overtime due to the Department's response to the COVID-19 pandemic, staffing for Parks-After-Dark events, Board of Supervisors sponsored events, and the commitment to provide mission critical services.

#### County Counsel

\$(47,000)

The variance is due to overtime needed for the Data Center consolidation project, software upgrade, and reimaging of personal computers and laptops.

#### District Attorney

\$(11,000)

Reflects an increase in overtime due to unanticipated activities related to COVID-19 and civil unrest.

#### Health Services

\$(1,094,000)

The deficit is primarily due to hiring delays in filling hard-to-recruit positions.

#### Human Resources

\$(31,000)

The variance reflects overtime hours worked by Disaster Service Workers and other employees responding to COVID-19 related emergencies.

#### Internal Services Department

\$2,323,000

The savings is due to strict controls over the approval and usage of overtime along with the impact of COVID-19, which forced staff to telework from home.

#### Medical Examiner – Coroner

\$(692,000)

The deficit reflects an increase in overtime due to high caseloads as well as extended absence of staff for medical reasons, bereavement, retirement, training, COVID-19, and administrative reassignments.

#### Mental Health

\$(1,184,000)

The variance is mainly due to greater than expected overtime needed for emergency patient care, sufficient coverage in the access center for 24/7 program operations and increased call volume during peak hours, additional homeless outreach and engagement activities, increased intensity in the community reintegration and revocation court programs, and the continued implementation and expansion of the crisis residential treatment and Whole Person Care programs.

## EXPLANATION OF 2019-20 OVERTIME CLOSING ANALYSIS

### GENERAL FUND/ENTERPRISE HOSPITALS

### OVERTIME VARIANCE

#### Military and Veterans Affairs \$(1,000)

Reflects an increase in overtime primarily attributable to vacancies, veterans outreach activities, and special events that were scheduled beyond normal hours of operation at the Bob Hope Patriotic Hall.

#### Museum of Art \$62,000

The savings reflects an increase in the use of temporary employees instead of overtime, as well as the inability to construct exhibition spaces while the museum was closed in response to the COVID-19 pandemic.

#### Museum of Natural History \$6,000

The variance reflects lower than anticipated overtime required for facility maintenance due to Museum closures.

#### Parks and Recreation \$445,000

Reflects unspent overtime funding set aside for Board-approved recreation programs.

#### Probation Department \$(19,643,000)

The deficit of \$19.6 million is primarily due to the backfilling of staff attending training, overtime needed for the Saddleridge Fire, implementation of Proposition 63, and staff shortages, as the Department is required to maintain the mandated supervision ratios at the halls and camps.

#### Public Defender \$(277,000)

The overage is primarily due to the operation of legal clinics outside of normal business hours to provide services, client case management, and investigative support including serving subpoenas and conducting witness interviews.

#### Public Health \$(6,362,000)

The deficit reflects overtime worked due to hiring delays, workload increases, contractual obligations for recertification surveys, and compliance with the California Health and Safety Code's 24-hour response turnaround for investigating nursing facilities' complaints, and response to the COVID-19 pandemic.

#### Public Social Services \$3,685,000

The savings is primarily due to lower than anticipated case processing hours.

#### Regional Planning \$(25,000)

The variance reflects higher than anticipated overtime needed to address critical projects.

#### Registrar-Recorder/County Clerk \$5,216,000

Primarily reflects lower than anticipated overtime costs for the March 3, 2020 Presidential Primary Election.

**EXPLANATION OF 2019-20 OVERTIME CLOSING ANALYSIS****GENERAL FUND/ENTERPRISE HOSPITALS****OVERTIME VARIANCE**

Sheriff \$(134,668,000)

The over expenditure is attributable to hiring delays, leave absences, vacancies, contractual obligations such as security at the courts and other County facilities, and the need to meet mandated requirements associated with court settlements and agreements. Also reflects the Department's response to various natural disasters such as the Tick, Saddleridge, and Getty fires, as well as nationwide crises such as the COVID-19 pandemic and civil unrests.

Treasurer and Tax Collector \$40,000

Reflects savings primarily attributable to utilization of less than budgeted overtime hours for new systems deployments and real/personal property auctions.

Superior Court \$(2,000)

Reflects an over expenditure primarily due to collections staff processing payments on delinquent payments.

Workforce Development, Aging and Community Services – Administration \$141,000

The savings reflects less than anticipated utilization of overtime due to employees teleworking.

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**TOTAL GENERAL FUND/ENTERPRISE HOSPITALS**

**\$(163,971,000)**

**EXPLANATION OF 2019-20 OVERTIME CLOSING ANALYSIS****SPECIAL FUNDS/DISTRICTS****OVERTIME VARIANCE****Fire Department****\$(3,953,000)**

The variance is due to emergency incidents and overtime backfill required to ensure an appropriate level of emergency operation staffing.

**LA County Library****\$320,000**

The variance is attributable to the efforts to limit overtime usage to those projects and assignments that are deemed Board-mandated, critical, necessary, and unavoidable.

**Public Works****\$2,326,000**

The variance is due to lower than anticipated overtime demand to address disasters such as storms, floods, earthquakes, and fires.

**TOTAL SPECIAL FUNDS/DISTRICTS****\$(1,307,000)****GRAND TOTAL - OVERTIME****\$(165,278,000)**